



# *2020-2021 Proposed Budget*

# Strategic Objectives

- *Resource **Allocation aligned** to District Strategic Goals;*
- *Protect the **Instructional Core** for all students;*
- *Meet the **evolving needs** of our students;*
- *Develop Master Capital Plan to **enhance student experience**;*
- *Leverage **multiple funding sources** to offset tax burden;*
- ***Effective and efficient** Organizational structures, systems, and processes.*



# Long-Range Financial Plan



**South Orangetown CSD  
Five Year Financial Plan Fiscal Years 2019-20 to 2023-24**

**General Fund**

**Apr-20**

**Current Projection - 2019-2024**

	Actual	Adopted Budget	Projections	Preliminary Budget	Budget Projections		
	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Revenues</b>							
Real Property Tax Items (includes STAR)	78,375,217	81,298,542	81,298,542	83,594,265	84,103,357	86,466,700	88,364,688
			<b>3.73%</b>	<b>2.82%</b>	<b>0.61%</b>	<b>2.81%</b>	<b>2.20%</b>
Other Tax Items	35,813	47,997	41,388	13,380	15,431	17,544	19,720
Charges for Services	120,011	108,868	70,075	60,889	111,599	112,324	113,064
Use of Money & Property	1,947,600	953,433	1,779,972	953,433	1,738,003	1,762,383	1,807,060
State Aid	12,611,688	12,159,046	13,046,475	12,081,679	12,166,098	11,598,817	11,598,817
Federal Aid	80,710	-	63,580	-	-	-	-
Other (includes Sale of Property, Misc.)	593,855	187,275	242,851	135,660	135,660	135,660	135,660
Interfund Transfer from Capital Fund	-	-	-	-	-	-	-
<b>Total Revenues and Other Sources</b>	<b>\$ 93,764,894</b>	<b>\$ 94,755,161</b>	<b>\$ 96,542,883</b>	<b>\$ 96,839,306</b>	<b>\$ 98,270,149</b>	<b>\$ 100,093,428</b>	<b>\$ 102,039,010</b>
			<b>2.96%</b>	<b>0.31%</b>	<b>1.48%</b>	<b>1.86%</b>	<b>1.94%</b>
<b>Expenditures by Object</b>							
Salaries - Instructional	38,605,818	40,007,988	38,449,966	39,961,602	41,587,984	42,417,490	43,273,656
Salaries - Non-Instructional	5,013,737	5,617,639	5,460,001	5,531,725	5,666,604	5,770,413	5,875,163
	43,619,556	45,625,627	43,909,966	45,493,328	47,254,588	48,187,903	49,148,819
Equipment and Capital Outlay	176,715	195,120	97,726	206,220	206,220	206,220	206,220
Contractual and Other	8,259,342	10,025,795	9,901,432	10,320,332	8,674,919	8,800,068	8,928,242
BOCES	9,500,313	10,148,890	9,861,326	10,428,216	10,488,273	10,796,371	11,113,713
Pupil Transportation	3,886,669	4,207,480	4,201,350	4,506,250	4,596,206	4,687,964	4,781,554
Employee Benefits	20,747,669	22,468,099	21,125,832	23,797,681	24,329,555	25,424,080	26,679,951
Debt Service (Principal and Interest)	1,987,803	1,989,150	1,984,150	1,992,280	2,087,852	2,072,525	2,117,856
Transfer to Special Aid Fund	83,404	95,000	-	95,000	95,000	95,000	95,000
Transfer to Capital Fund - Tax Levy Impact	1,750,000	-	-	-	1,750,000	1,750,000	1,750,000
Transfer to Capital Fund	-	-	1,417,727	-	-	-	-
<b>Total Expenditures and Other Uses</b>	<b>\$ 90,011,470</b>	<b>\$ 94,755,161</b>	<b>\$ 92,499,509</b>	<b>\$ 96,839,306</b>	<b>\$ 99,482,612</b>	<b>\$ 102,020,130</b>	<b>\$ 104,821,354</b>
				<b>2.20%</b>	<b>2.73%</b>	<b>2.55%</b>	<b>2.75%</b>
<b>Revenues in Excess of Expenditures</b>	<b>\$ 3,753,423</b>	<b>\$ -</b>	<b>\$ 4,043,374</b>	<b>\$ (0)</b>	<b>\$ (1,212,463)</b>	<b>\$ (1,926,702)</b>	<b>\$ (2,782,344)</b>

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Fund Equity, Beg. of Year	\$18,356,908	\$22,110,331	\$26,153,705	\$26,153,704	\$24,941,241	\$23,014,539
<b>Fund Equity, End of Year</b>	<b>22,110,331</b>	<b>26,153,705</b>	<b>26,153,704</b>	<b>24,941,241</b>	<b>23,014,539</b>	<b>20,232,195</b>
<b>DISTRIBUTION OF FUND EQUITY:</b>						
Restricted Fund Balance:						
Tax Certiorari Reserve	3,103,363	5,165,042	5,165,042	5,165,042	5,165,042	5,165,042
Unemployment Reserve	50,000	50,000	50,000	50,000	50,000	50,000
Employee Benefit Reserve	1,419,896	1,575,000	1,575,000	1,575,000	1,575,000	1,575,000
Retirement Contributions - ERS	1,171,045	1,175,324	1,175,324	1,175,324	1,175,324	1,175,324
Capital Reserve	11,028,267	12,539,245	12,539,245	12,539,245	12,539,245	12,539,245
Teacher Retirement Contributions Reserve	777,286	775,521	775,521	775,521	775,521	775,521
Assigned Fund Balance:						
Designated for Subsequent Year's Expenditures + minor capital projects	-	-	-	-	-	-
Appropriation of Employee Pension Contribution Reserve	-	-	-	-	-	-
Designated for Subsequent Year's Expenditures - In-service credits	-	-	-	-	-	-
Designated for Subsequent Year's Expenditures - Encumbrances	770,267	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Unrestricted Fund Balance</b>						
Maximum Allowable 4% of the ensuing Year's Adopted Budget	3,790,206	3,873,572	3,979,304	4,080,805	4,192,854	4,276,711
<b>Cumulative Balance to be Distributed (each year the amount to be distributed includes the prior year)</b>		<b>0</b>	<b>(105,733)</b>	<b>(1,419,696)</b>	<b>(3,458,447)</b>	<b>(6,324,649)</b>

Fiscal Year  
2020-2021  
Proposed Budget

*\$96,839,306*



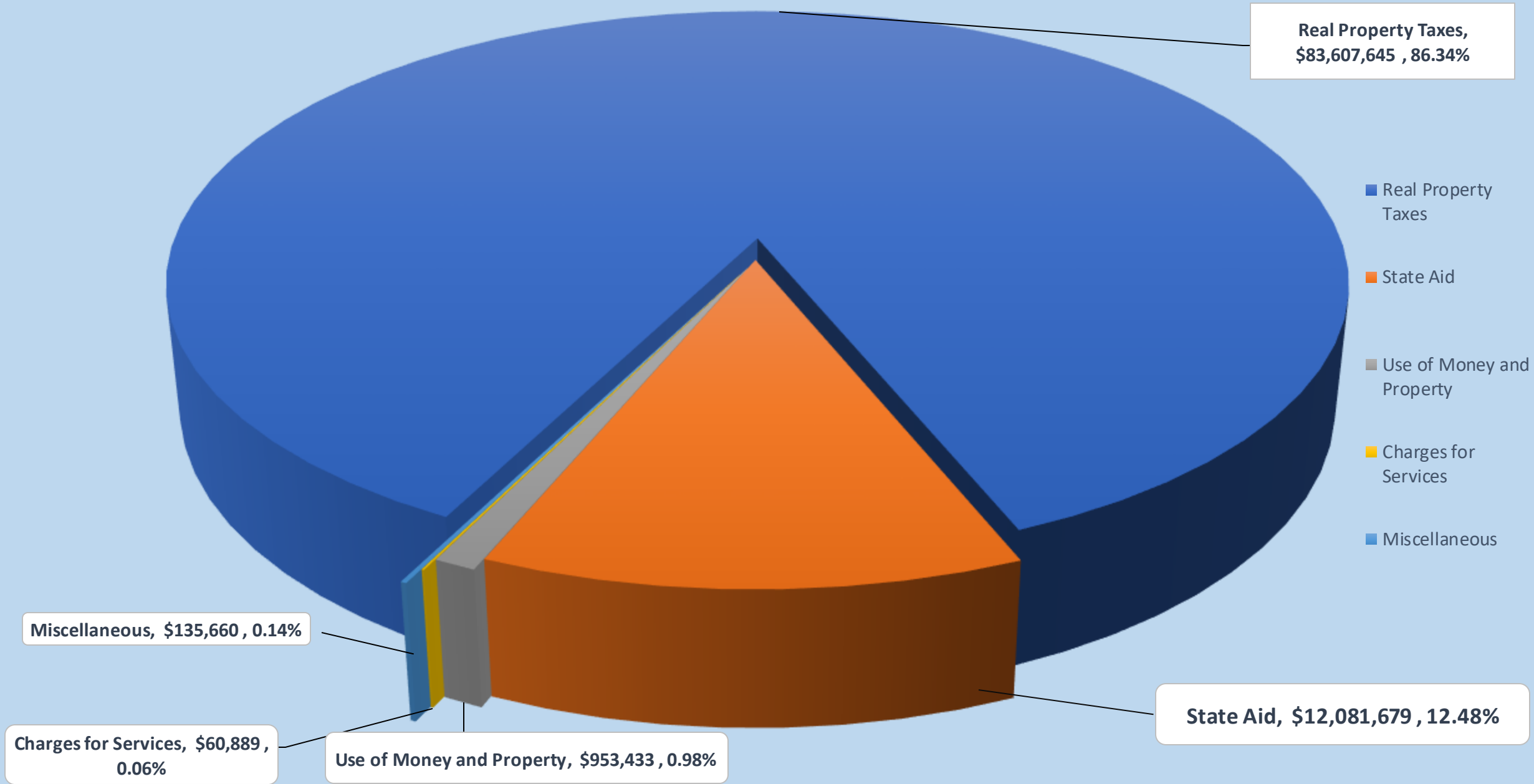
# Budgetary Goals

- Design academic content and instructional practices that prepare students to ***appreciate different cultures***, be ***globally-minded***, solve ***real world problems***, and be ***civic-minded citizens that contribute to our future society***;
- Ensure student-centered learning spaces are conducive to ***actively engage students*** in their own learning in a ***healthy and safe environment***;
- Effective recruitment practices and comprehensive training programs for all staff to ***ensure we maintain a highly-qualified workforce***;
- Commitment to ***creating and maintaining positive school cultures*** to better meet the evolving ***social, emotional and academic needs*** of our students;
- Expand ***school to home partnership*** through increased outreach through the Family Engagement Center and ***partnering with our community organizations***;
- Commitment to ***systematic approach to continuous improvement and alignment*** to ensure effective and efficient use of our resources to achieve District goals;
- Maintain a ***fiscally sound financial plan that is sensitive to our community's needs***.

# Considerations - Budget Development Process

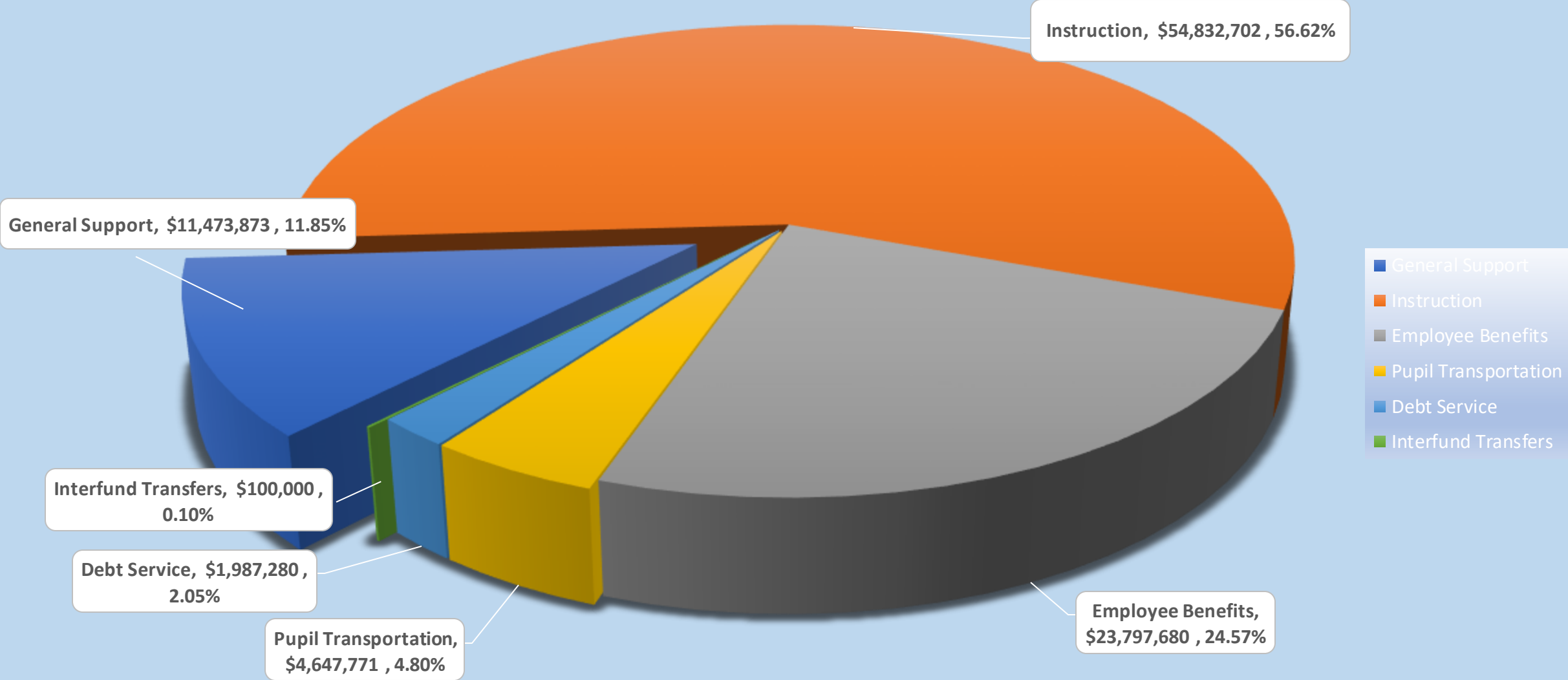
- Revisiting Long-Range Plans for Key Areas of District Operation – ***What moves forward?***
  - Instructional Program and Academic Success;
  - Staff Relations (Recruitment, Retention & Evaluation)
  - Communications and Community Engagement;
  - Health and Safety of School Community;
  - Equity, Access, Opportunity for All Students

# 2020-2021 Major Sources of Revenue





# 2020-2021 Major Sources of Expense



# Summary of Expense

<b>GENERAL FUND BUDGET APPROPRIATIONS SUMMARY</b>			
	<b>2019-2020 Adopted Budget</b>	<b>2020-2021 Proposed Budget</b>	<b>\$ Change Proposed vs. Adopted</b>
<b>GENERAL SUPPORT</b>			
Board of Education	\$ 76,589	\$ 76,641	\$ 52
Central Administration	368,129	383,975	15,846
Finance	966,276	1,032,891	66,615
Staff	799,364	835,931	36,567
Central Services	8,116,059	8,167,811	51,752
Special Items	986,436	976,624	(9,812)
<b>Total</b>	<b>11,312,853</b>	<b>11,473,873</b>	<b>161,020</b>
<b>INSTRUCTION</b>			
Curriculum Development & Supervision	1,798,889	1,778,440	(20,449)
Supervision-Regular Day School	2,221,091	2,217,879	(3,212)
Teaching Regular School	28,161,407	27,950,793	(210,614)
Special Apportionment Programs	13,080,332	13,700,877	620,545
Teaching Special Schools	101,194	103,111	1,917
Instructional Media	4,107,888	4,020,997	(86,891)
Community Services	98,687	96,698	(1,989)
Pupil Services	4,975,520	4,963,907	(11,613)
<b>Total</b>	<b>54,545,008</b>	<b>54,832,702</b>	<b>287,694</b>
<b>TRANSPORTATION</b>	<b>4,345,051</b>	<b>4,647,771</b>	<b>302,720</b>
<b>UNDISTRIBUTED</b>			
Employee Benefits	22,468,099	23,797,680	1,329,581
Interfund Transfers-Debt Service	1,984,150	1,987,280	3,130
Interfund Transfers-Special Aid Fund	95,000	95,000	=
Interfund Transfers-School Lunch Fund	5,000	5,000	=
Interfund Transfers-Capital Fund	=	=	=
<b>Total</b>	<b>24,552,249</b>	<b>25,884,959</b>	<b>1,332,710</b>
<b>GENERAL FUND APPROPRIATIONS</b>	<b>\$ 94,755,161</b>	<b>\$ 96,839,306</b>	<b>\$ 2,084,145</b>
			<b>2.20%</b>

# Overall Staffing Picture

Objective: Effective Use of Resources to Support Instructional Program, Ensure Long-Term Financial Stability, & Sensitive to the Needs of our Community.

Purposeful and Efficient Use of Staff;

Data-informed Decision Making;

Cognizant of our Current Landscape.



Budget includes:

4.0 net reductions in instructional staff.

7.1666 net reductions in instructional support staff.

*Questions and*  
*Feedback*

